IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

TUESDAY, THE 5TH DECEMBER 2006 / 14TH AGRAHAYANA 1928

WP(C).No. 32246 of 2006(L)

PETITIONER:

VENUS TRADERS, REPRESENTED BY
ITS MANAGING PARTNER, S.SARANGADHARAN,
KILIKOLLUR, KOLLAM-691 004.

BY ADV. SRI.V.CHITAMBARESH
SRI.T.C.SURESH MENON
SRI.JIBU P THOMAS
SRI.SUNIL J.CHAKKALACKAL

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (A.A.),
DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM.

2. THE INTELLIGENCE OFFICER,
SQUAD NO.1, COMMERCIAL TAXES, KOLLAM.

BY GOVT.PLEADER SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B. RADHAKRISHNAN, J.

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WP(C).No.32246 OF 2006-L

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Dated this the 5th day of December, 2006.

JUDGMENT

Heard the learned counsel for the petitioner and the learned Government Pleader.

2. The petitioner has been issued Ext.P3 for re-opening an assessment. According to him, in view of Ext.P2 compounding, Ext.P3 is wholly unauthorised. That apart, he appears to point out that the change of law ought to be considered while determining whether Ext.P3 proceedings should be further carried on. These are matters which he is entitled to urge before the officer hearing his objections to Ext.P3. It is seen that he has placed Ext.P4 objections.

Under the above circumstances, this writ petition is disposed of directing that the proceedings initiated as per Ext.P3 will be finalised only after affording the petitioner, sufficient opportunity to place all his

contentions on facts and in law, including those already in the form of Ext.P2.

Sd/-
THOTTATHIL B. RADHAKRISHNAN,
JUDGE.

Sha/-

-true copy-

P.S.to Judge.